

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

<b>In Re:</b>  <b>Ramona Whiteside</b>  <b>Debtor</b>	) ) ) ) )	<b>Case No: 20-15241</b>  <b>Chapter: Chapter 13</b>  <b>Judge: Timothy A. Barnes</b>
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**NOTICE OF MOTION**

TO: See attached list

PLEASE TAKE NOTICE that on **October 29, 2020 at 1:30 p.m.**, I will appear before the Honorable Timothy A. Barnes, or any judge sitting in that judge's place, and present the **OBJECTION TO THE CLAIM OF THE INTERNAL REVENUE SERVICE**, a copy of which is attached

**This motion will be presented and heard electronically using Zoom for Government.** No personal appearance in court is necessary or permitted. To appear and be heard on the motion, you must do the following:

**To appear by video**, use this link: <https://www.zoomgov.com/>. Then enter the meeting ID and password.

**To appear by telephone**, call Zoom for Government at 1-669-254-5252 or 1-646-828-7666. Then enter the meeting ID and password.

**Meeting ID and password.** The meeting ID for this hearing is 161 329 5276 and the password is 433658. The meeting ID and password can also be found on the judge's page on the court's web site.

**If you object to this motion** and want it called on the presentment date above, you must file a Notice of Objection no later than two (2) business days before that date. If a Notice of Objection is timely filed, the motion will be called on the presentment date. If no Notice of Objection is timely filed, the court may grant the motion in advance without a hearing.

**By:** /s/ Dale Riley  
Dale Riley  
Geraci Law L.L.C.  
55 E. Monroe Street #3400  
Chicago, Illinois 60603  
312.332.1800  
ndil@geracilaw.com

**CERTIFICATE OF SERVICE**

I, Dale Riley, certify that I served a copy of this notice and the attached motion on each entity shown on the attached list at the address shown and by the method indicated on the list on September 29, 2020 before 5:00 p.m.

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

<b>In Re:</b>	)	<b>Case No:</b>	<b>20-15241</b>
<b>Ramona Whiteside</b>	)		
	)	<b>Chapter:</b>	<b>Chapter 13</b>
<b>Debtor</b>	)		
	)	<b>Judge:</b>	<b>Timothy A. Barnes</b>

**LIST OF PARTIES SERVED**

Marilyn O. Marshall, 224 S. Michigan Ave. #800 , Chicago, IL 60604

Office of the U.S. Trustee, 219 S. Dearborn, Suite 873, Chicago, Illinois 60604

Ramona Whiteside, 17101 Cregier Ave , South Holland, IL 60473

Internal Revenue Service, PO Box 7346, Philadelphia, PA 19101

Internal Revenue Service Mail Stop CH1 230 S. Dearborn, Chicago, IL 60604

Attorney General of the United States Tax Division (DOJ) PO Box 55 Ben Franklin Station,  
Washington, DC 20530

Civil Process Clerk, Office of the United States Attorney for the Northern District of Illinois, 219 S.  
Dearborn, 5<sup>th</sup> Floor, Chicago, IL 60604

**IN THE UNITED STATES OF BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS, EASTERN DIVISION**

<b>In Re:</b>  <b>Ramona Whiteside</b> <b>Debtor,</b>	) ) ) ) )	<b>Case No: 20-15241</b>  <b>Chapter: Chapter 13</b>  <b>Judge: Timothy A. Barnes</b>
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**OBJECTION TO THE CLAIM OF THE INTERNAL REVENUE SERVICE**

NOW COMES the Debtor, Ms. Ramona Whiteside (the “Debtor”), by and through her attorneys, Geraci Law, LLC, to present her **OBJECTION TO THE CLAIM OF THE INTERNAL REVENUE SERVICE**, and states as follows:

1. This Court has jurisdiction pursuant to 11 U.S.C. 1334 and this is a “core proceeding” under 28 U.S.C. 157(b).
2. The Debtor filed a petition for bankruptcy protection under Chapter 13 of the US Bankruptcy Code and a plan of reorganization on 08/06/2020.
3. On 08/13/2020, the Internal Revenue Service (hereinafter the “Creditor”) filed a proof of claim (number 1-1) in the amount of \$21,210.44. (See attached Exhibit A.)
4. Claim 1-1 alleges \$2,669.00 priority debt for the tax period ending 12/31/2018, \$11,647.80 priority tax debt and \$157.31 interest for the tax period ending 12/31/2019, and \$5,746.80 general tax debt and \$989.53 interest for the tax period ending 12/31/2016, all based on unfiled returns.
5. The Debtor in fact filed returns for each of these tax periods. For the tax period ending 12/31/2016 she is due a refund, for the tax period ending 12/31/2018 she owes \$2,088 and for the tax period ending 12/31/2019 she owes \$4,644.90 including interest. (See attached Exhibit B.)
6. The claim filed by the creditor in this case is invalid pursuant to 11 U.S.C. 502(b)(1).

WHEREFORE, the Debtor, Ms. Ramona Whiteside, prays that this Court enter an order disallowing the claim of the Internal Revenue Service beyond \$2,088 priority debt for the tax period ending 12/31/2018, beyond \$4,644.90 priority debt for the tax period ending 12/31/2019, to the extent that it alleges that the Debtor did not file tax returns, and for such further additional relief that this Court may deem just and proper.

/s/ Dale Riley

Dale Riley

**Attorneys for the Debtor**

Geraci Law L.L.C.

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